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October 15, 2007

Hon. Mark R. Hutchinson  
611 Frederica Street  
Owensboro, KY 42301

RE: Atmos Energy Corporation  
Case No. 2007-00426  
Petition for Confidential Protection

Dear Mr. Hutchinson:

The Commission has received the petition of Atmos filed September 28, 2007, to protect as confidential Exhibit D to its Gas Cost Adjustment quarterly filing and the Weighted Average Cost of Gas schedule in support of Exhibit C, page 19. A review of the information has determined that it is entitled to the protection requested on the grounds relied upon in the petition and it shall be withheld from public inspection.

If the information becomes publicly available or no longer warrants confidential treatment, you are required by 807 KAR 5:001, Section 7(9)(a), to inform the Commission so that the information may be placed in the public record.

Sincerely,

A large, stylized handwritten signature in black ink, appearing to read "Beth O'Donnell".

Beth O'Donnell  
Executive Director

cc: Parties of Record